Exhibit 10

,989,130.7

9

\$1,408,75

> We are smith & nephew

Straits Costed Supply Plan

as of 2-19-08

	Orders \$ 2,754,292.17	eipts \$ 1,823,677.73	Orders \$ 9,989,130.71	tions \$ 319,561.70	its \$ 14,886,662.31
as of 2/19	Sum of Purchase Or	YTD Receipts	Sum of Planned Purchase Or	Sum of Purchase Requisitions	Estimated 2008 Total Spend - Straits

o, ₩ 2008 of Planned Purchase Orders Adjustments to Plan: Sum

Less: Product Sourced Other Suppliers

Less: 75% of Trigen Instruments

2008 Adjuested Plan

8,580,374.76

We are smith an ephew

Dollarized Plan by Product

٠																				
		2008																	۱×	2008 Total
Product		4		5		9		7		8		6		10		=		12		
Cement			↔	77,886	\$	119,281	↔	95,607	₩.	109,923	↔	27,479	\$	181,057	€>	97,814	8	102,209	₩.	811,256
Disp-Half Pin Boits			↔	2598	↔	6,495	↔	3,897	↔	3,897	↔	3,031	₩	4,763	↔	3,031	₩	4,763	↔	32,475
Disp-PW	₩	47,499	€	175,230	↔	198,076	↔	247,200	↔	213,247	↔	200,975	↔	246,567	\$	183,822	⇔	250,183	\$ 1,	1,762,859
Disp-Suture			↔	5,229	↔	5,229	€	76,629	↔	76,629	↔	71,400	₩	76,629	↔	5,229	₩.	76,629	₩.	333,603
Instrument - Trigen	↔	10,983	₩.	131,325	↔	120,988	↔	55,278	↔	62,643	↔	91,119	↔	94,287	₩.	54,709	ω,	95,582	↔	716,895
Jet X-Clamps			↔	179,036	↔	114,533	↔	162,294	↔	160,946	↔	143,560	↔	227,043	\$	103,284	\$ 4	143,376	\$	1,234,072
Nail - Humaral	↔	3,372	⇔	50,447	↔	42,372	↔	45,115	↔	34,238	₩	40,656	↔	4,546	ω	31,454	₩	56,775	6	349,036
Nail - Knee	↔	16,644	↔	142,663	↔	142,343	↔	168,668	↔	132,737	↔	149,545	↔	192,526	\$ 7	\$ 113,847	\$	158,522	⇔	1,217,484
Nail - Sleaves	↔	810	↔	3,990	↔	5 8	↔	1,590	↔	92	↔	3380	↔	6,375	↔	4,785	↔	4,785	↔	27,915
Plate - TC100			↔	2617	↔	6,562	↔	3,281	₩	6,562	↔	3,281	↔	6,932	₩	6,638	↔	7,428	↔	43,299
RECON	↔	71,751	₩	115,119	↔	110,596	↔	101,503	↔	133,622	↔	136,682	↔	127,670	₩	85,544	\$	166,754	\$ 1,0	1,059,243
Screws - 5.0		٠					↔	17,444	↔	72,355	↔	67,688	↔	60,450	₩	41,102	⇔	50,676	₩	309,695
Screws - 6.5	↔	273	↔	1,322	↔	2,087	↔	3,760	↔	3,554	↔	3,327	↔	5,062	↔	3,3331	↔	4,281	↔	27,596
Screws - Hex			↔	10,831	₩	12638	↔	12,035	↔	11,434	↔	11,434	↔	14,443	↔	7,221	` ω	13,239	₩	93,274
Screws - Nail Cap					↔	83			↔	847	↔	83	↔	947	↔	82	69 -	1,421	↔	5,369
SPGIMADE-TOSTOCK									↔	8			↔	8	↔	8			↔	327
TSF-PLATE		Colored March 18 Colored States	↔	83	000000000000000000000000000000000000000		မာ	88		and the second condition of the	↔	88	ઝ	₩			₩.	88	↔	4,306
13F- Ring			မှာ	38,287 \$	₩	36,253	ю	49,814	↔	40,896	6	45,495	₩	60,112	с) 6)	35,435	× ₩	47,620	∵, ⇔	उद्धि,भा
15F-St.	↔	26,807	↔	\$ 26,807 \$ 185,716 \$	ω	182,511	€	211,588	↔	171,994	မှ	190,280	6)	204,830	\$ 16	162,904	8	207,425	₹,	543,955
TSF-UPlate					↔	42	₩	422	↔	423			↔	42	↔	422	↔	24	⇔	2532
Gand Total	₩	178,120	₩	\$ 178,120 \$ 1,123,207 \$ 1	8	,101,813	↔	,256,996	\$,236,844	⇔	1,191,335	\$,566,715	\$ 952	260	\$ 1,392,950		⊗	\$ 9,989,131

Units Planned by Product

Sum of Total Units	Year	Per								
	2008									2008 Tota
Product	4	5	9	7	8	6	10	11	12	
Cement		2099	9731	7182	9117	4778	12682	6833	7899	63321
Disp - Half Pin Bolts		300	750	450	450	350	550	350	550	3750
Disp - PW	7862	40868	46260	52406	47490	45970	54634	37956	52658	386104
Disp - Suture		966	966	15996	15996	15000	15996	966	15996	81972
Instrument - Trigen	132	1416	1536	840	684	1188	794	720	1165	8475
Jet X - Clamps		2000	1800	2600	2200	2200	3300	1600	2200	17900
Nail - Humeral	26	824	688	736	552	664	720	512	928	2680
Nail - Knee	244	2043	2041	2444	1915	2162	2781	1644	2289	17563
Nail - Sleeves	200	2500	200	1000	200	2500	4000	3000	3000	17500
Plate - TC100		09	168	84	168	84	174	156	168	1062
RECON	5209	21148	8586	9128	21555	11011	22112	5884	22836	127469
Screws - 5.0		٠		1450	0009	2600	2000	3400	4200	25650
Screws - 6.5	20	250	450	750	750	650	1100	750	006	5650
Screws - Hex		006	1050	1000	950	950	1200	009	1100	7750
Screws - Nail Cap			40		09	40	09	20	06	340
SPG MADE-TO-STOCK		,			₩.		ဖ	4	-	7
TSF - PLATE	New York Control of the Control of t	24		24		24	24	,	24	120
TSF- Ring		1284	1212	1656	1356	1512	2004	1176	1584	11784
TSF - Strut	200	3300	3124	3700	3000	3300	3600	2724	3524	26772
TSF - U Plate			12	12	12		12	12	12	72
Grand Total	14553	83012	78944	101458	112756	97983	130749	68367	121123	808945

Capacities @Straits

Percent Utilized			23%	%89	a di		75%		en e			240/	0.47			49%	%09		37%
Avg Per Mith	7,915	469	42,900	10,247	75.	631	1921	1,944	83	14,153	4,275	879	696	25	74	(473	2,975	7	2,238
Grand Total	63,321	3,750	386,104	81,972	8475	5,680	17,563	7,500	1062	27,469	25,650	5,650	7,750	38	5 0	1,784	22,92	2	17,900
7	7,899	550	22,658	966'3	99.1	928	2,289	3,000	.89	22,836	4,200	006	1,00	06	74	1584	3,524	7	2,200
¥	6,833	350	37,956	966	020	25	1644	3,000	156	5,884	3,400	750	009	- 20		1,176	2,724	7	1,600
0.	2,682	550	54,634	966'9	76Z	220	2,781	4,000	1/4	22,10	2,000	1,00	1200	09	24	2,004	3,600	7	3,300
6	4,778	350	45,970	(£,000	1,88	7 99	2,62	2,500	*	11,011	2,600	099	920	40	77	152	3,300		2,200
8	9,117	450	47,490	966'9	189	252	1915	200	99,	21,555	000'9	750	096	09		1356	3,000	4	2,200
1	7,82	450	0 52,406	966'9	078	336	2,444	1,000	\$	871.6	1450	092	1000		24	1656	3,700	7	2,500
9	9,731	750	8 46,260	966	9691	989	3 2,041) 200	.68	985,8 8		450	0901	40		12.5	3,24	7	1800
2	5,099	300	2 40,868	966	9.71	824	1 2,043) 2,500	09	9 21.48		250	006	100	74	1284	3,300		2,000
s 4		erssi	7,862		a 132	mth 56	an 244	500	uph	5,209		. 50					200		
Monthly Capacities		current plan not an	35,000	6,000	No Capacify Dat	5000-6000 per mo	(mix could become	issue	pundased from G STS			1250 day, 6250 lv	25k/month			3000	9009		9009
		100000000000000000000000000000000000000					iu)		ınd			1.2		đ					
Product	Cement	Disp - Half An Bolts	Disp - PM	Disp - Suture	Instrument - Trigen	Nail - Humeral	Nail - Knee	Nail - Seeves	Pale-TC100	NOOEL	Screws - 5.0	Sorews - 6.5	Screws - Hex	Screws - Nail Cap	TR-PATE	TSF-Fling	TSF-Shut	TSF-URate	Jet X - Clamps
Family	Cement	Half Pin Bolts	- WO	Sutures	Instruments	Nails	Naik	Nails	Pates	Recon	Screws	Screws	Screws	Scens	Fixation	Fixation	Fixation	Fixation	Fixation

Current PO information

- Current Past Due PO's
- \$195,246 9% of our total past due's
- Families Past Due
- InterTan Nails
- External Fix
- Instruments
- Total Open Orders
- \$2.3 million currently open
- September October (planning forward) Plans are to release orders through

Future Products/Projects for Straits

- Screws
- VLP locking/non
- Peri locking/non
- 5.0 Humeral Screws
- Cannulated Screws 6.5/8.0 ti
- Trigen Instruments
- Package Complete
- Supports Memphis reducing the number of SKU's coming through packaging

Lesson's Learned

- Improvements made in communication:
- Established a weekly conference calls with Straits
- Provide weekly reports to Straits past due, open orders, and orders released
- One focused purchasing agent for Straits
- More product family focus by the purchasing groups
- Overall Memphis and Straits purchasing groups have a better understanding of the products and long-term strategies for both organizations